

**U.S. Information Return for Beneficiaries of
Certain Canadian Registered Retirement Plans**

OMB No. 1545-0074

2005

Attachment
Sequence No. **139**

▶ **Attach to Form 1040.**

▶ **See instructions on back of form.**

Name shown on Form 1040

Identifying number (see instructions)

1 Name of plan custodian	2 Account number of plan
3 Address of plan custodian	4 Type of plan (check one box): <input type="checkbox"/> Registered Retirement Savings Plan (RRSP) <input type="checkbox"/> Registered Retirement Income Fund (RRIF)
5 Check the applicable box for your status in the plan (see <i>Definitions</i> in the instructions): <input type="checkbox"/> Beneficiary <input type="checkbox"/> Annuitant (Complete only lines 7a, 7b, and 8.)	

6a Have you previously made an election under Article XVIII(7) of the U.S.–Canada income tax treaty to defer U.S. income tax on the undistributed earnings of the plan? ▶ ☐ **Yes** ☐ **No**

b If “Yes,” enter the first year the election came into effect _____ and go to line 7a. If “No,” go to line 6c.

c If you have not previously made the election described on line 6a above, you can make an irrevocable election for this year and subsequent years by checking this box ▶ ☐

7a Distributions received from the plan during the year. Enter here and include on Form 1040, line 16a	7a		
b Taxable distributions received from the plan during the year. Enter here and include on Form 1040, line 16b	7b		
8 Plan balance at the end of the year. If you checked the “Annuitant” box on line 5, the “Yes” box on line 6a, or the box on line 6c, stop here. Do not complete the rest of the form	8		
9 Contributions to the plan during the year	9		
10 Undistributed earnings of the plan during the year:			
a Interest income. Enter here and include on Form 1040, line 8a	10a		
b Total ordinary dividends. Enter here and include on Form 1040, line 9a	10b		
c Qualified dividends. Enter here and include on Form 1040, line 9b	10c		
d Capital gains. See the instructions for Form 1040, line 13, for how to report	10d		
e Other income. Enter here and include on Form 1040, line 21. List type and amount ▶	10e		